

IN THE SPECIFICATION

Please insert as page 21 of the disclosure a copy of the originally-filed Abstract, which is attached on a separate page to this response.

Please replace the paragraph starting on page ³1, line 9 and ending on line 15, with the following paragraph:

a' --Here, the retardation is represented by "birefringence x film thickness" of a PVA film. This birefringence is determined by a degree of molecular orientation of the above-mentioned film imparted in a film production process and the like. Further, the machine direction (MD direction) of a PVA film is the film longitudinal direction, and the transverse direction (TD direction) to this machine direction is the film width direction.--